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FIFTH WARD CONSOLIDATED GRAVITY
DRAINAGE DISTRICT NO. 1

FINANCIAL REPORT

DECEMBER 31, 2002

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6/25/03

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BROUSSARD, POCHÉ, LEWIS & BREAUX, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

122 East 5th St.
P.O. Drawer 307
Crowley, Louisiana

70527-0307

phone: (337) 783-0650

fax: (337) 783-7238

Other Offices:

Lafayette, LA
(337) 988-4930

Opelousas, LA
(337) 942-5217

Abbeville, LA
(337) 898-1497

New Iberia, LA
(337) 364-4554

Church Point, LA
(337) 684-2855

Eugene C. Gilder, CPA*

Donald W. Kelley, CPA*

Herbert Lemoine II, CPA*

Frank A. Stagno, CPA*

Scott J. Broussard, CPA*

L. Charles Abshire, CPA*

Kenneth R. Dugas, CPA*

P. John Blanchet III, CPA*

Stephen L. Lambousy, CPA*

Craig C. Babineaux, CPA*

Peter C. Borrello, CPA*

George J. Trappey III, CPA*

Gregory B. Milton, CPA*

S. Scott Soileau, CPA*

Patrick D. McCarthy, CPA*

Martha B. Wyatt, CPA*

Troy J. Breaux, CPA*

Fayette T. Dupre, CPA*

Mary A. Castille, CPA*

Joey L. Breaux, CPA*

Terrel P. Dressel, CPA*

Retired:

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Leon K. Poche, CPA 1984

James H. Breaux, CPA 1987

Erma R. Walton, CPA 1988

George A. Lewis, CPA* 1992

Geraldine J. Wimberley, CPA* 1995

Rodney I. Savoy, CPA* 1996

Larry G. Broussard, CPA* 1996

Lawrence A. Cramer, CPA* 1999

Michael P. Crochet, CPA* 1999

Ralph Friend, CPA 2002

ACCOUNTANT'S COMPILATION REPORT

The Board of Commissioners
Fifth Ward Consolidated Gravity
Drainage District No. 1
Crowley, Louisiana

We have compiled the accompanying general purpose financial statements of Fifth Ward Consolidated Gravity Drainage District No. 1, a component unit of the Acadia Parish Police Jury, as of and for the year ended December 31, 2002, as listed in the table of contents, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting information that is the representation of the Board in the form of financial statements. We have not audited or reviewed the accompanying financial statements and, accordingly, we do not express an opinion or any other form of assurance on them.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated April 14, 2003, on the results of our agreed-upon procedures.

BROUSSARD, POCHÉ, LEWIS & BREAUX, L.L.P.

Crowley, Louisiana
April 14, 2003

FIFTH WARD CONSOLIDATED GRAVITY
DRAINAGE DISTRICT NO. 1
ACADIA PARISH POLICE JURY

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 2002

See Accountant's Compilation Report

	Governmental Fund Types		Account Groups		Total (Memorandum Only)
	General Fund	Debt Service Fund	General Fixed Assets	General Long-Term Debt	
ASSETS					
Cash	\$ 5,742	\$ 21,908	\$ -	\$ -	\$ 27,650
Certificates of deposit	12,063	-	-	-	12,063
Receivables:					
Ad valorem taxes	177,225	-	-	-	177,225
State revenue sharing	5,422	-	-	-	5,422
Land and equipment	-	-	21,295	-	21,295
Amount available in debt service fund	-	-	-	21,908	21,908
Amount to be provided for retirement of general long-term debt	-	-	-	2,092	2,092
Total assets	\$ 200,452	\$ 21,908	\$ 21,295	\$ 24,000	\$ 267,655
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$ 6,032	\$ -	\$ -	\$ -	\$ 6,032
Bonds payable	-	-	-	24,000	24,000
Total liabilities	\$ 6,032	\$ -	\$ -	\$ 24,000	\$ 30,032
Fund equity:					
Investments in general fixed assets	\$ -	\$ -	\$ 21,295	\$ -	\$ 21,295
Fund balance:					
Unreserved - undesignated	194,420	21,908	-	-	216,328
Total fund equity	\$ 194,420	\$ 21,908	\$ 21,295	\$ -	\$ 237,623
Total liabilities and fund equity	\$ 200,452	\$ 21,908	\$ 21,295	\$ 24,000	\$ 267,655

See Notes to Financial Statements.

FIFTH WARD CONSOLIDATED GRAVITY
DRAINAGE DISTRICT NO. 1
ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES

Year Ended December 31, 2002
See Accountant's Compilation Report

	<u>General</u>	<u>Debt Service</u>	<u>Total (Memorandum Only)</u>
Revenues:			
Taxes:			
Ad valorem taxes	\$ 210,111	\$ -	\$ 210,111
Intergovernmental:			
State revenue sharing	8,133	-	8,133
Other	82,089	351	82,440
Total revenues	<u>\$ 300,333</u>	<u>\$ 351</u>	<u>\$ 300,684</u>
Expenditures:			
Current:			
Public works:			
Salaries and related benefits	\$ 34,784	\$ -	\$ 34,784
Insurance	3,607	-	3,607
Fuel	5,424	-	5,424
Accounting and legal	6,200	-	6,200
Pension deduction	6,033	-	6,033
Repairs and maintenance	4,224	-	4,224
Spraying	36,391	-	36,391
Equipment leasing and renting	65,581	-	65,581
Other	435	-	435
Capital outlay	9,600	-	9,600
Debt service:			
Interest expense	-	4,244	4,244
Principal payments	-	91,000	91,000
Total expenditures	<u>\$ 172,279</u>	<u>\$ 95,244</u>	<u>\$ 267,523</u>
Excess (deficiency) or revenues over expenditures	<u>\$ 128,054</u>	<u>\$ (94,893)</u>	<u>\$ 33,161</u>
Other financing sources (uses):			
Operating transfers in	\$ -	\$ 96,040	\$ 96,040
Operating transfers out	(96,040)	-	(96,040)
	<u>\$ (96,040)</u>	<u>\$ 96,040</u>	<u>\$ -</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ 32,014</u>	<u>\$ 1,147</u>	<u>\$ 33,161</u>
Fund balances, beginning	162,406	20,761	183,167
Fund balances, ending	<u>\$ 194,420</u>	<u>\$ 21,908</u>	<u>\$ 216,328</u>

See Notes to Financial Statements.

FIFTH WARD CONSOLIDATED GRAVITY
DRAINAGE DISTRICT NO. 1
ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND

Year Ended December 31, 2002
See Accountant's Compilation Report

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Taxes:			
Ad valorem taxes	\$ 172,199	\$ 210,111	\$ 37,912
Intergovernmental:			
State revenue sharing	8,407	8,133	(274)
Other	82,125	82,089	(36)
Total revenues	<u>\$ 262,731</u>	<u>\$ 300,333</u>	<u>\$ 37,602</u>
Expenditures:			
Current:			
Public works:			
Salaries and related benefits	\$ 36,000	\$ 34,784	\$ 1,216
Insurance	3,500	3,607	(107)
Fuel	5,450	5,424	26
Accounting and legal	6,200	6,200	-
Pension deduction	2,246	6,033	(3,787)
Repairs and maintenance	4,500	4,224	276
Uncollected taxes	1,165	-	1,165
Spraying	40,000	36,391	3,609
Equipment leasing and renting	65,581	65,581	-
Other	435	435	-
Capital outlay	9,600	9,600	-
Total expenditures	<u>\$ 174,677</u>	<u>\$ 172,279</u>	<u>\$ 2,398</u>
Excess of revenues over expenditures	<u>\$ 88,054</u>	<u>\$ 128,054</u>	<u>\$ 40,000</u>
Other financing uses:			
Operating transfers out	\$ (96,040)	\$ (96,040)	\$ -
Excess of revenues and other sources over expenditures and other uses	<u>\$ (7,986)</u>	<u>\$ 32,014</u>	<u>\$ 40,000</u>
Fund balance, beginning	164,711	162,406	(2,305)
Fund balance, ending	<u><u>\$ 156,725</u></u>	<u><u>\$ 194,420</u></u>	<u><u>\$ 37,695</u></u>

See Notes to Financial Statements.

FIFTH WARD CONSOLIDATED GRAVITY
DRAINAGE DISTRICT NO. 1
ACADIA PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Note 1. Summary of Significant Accounting Policies

Fifth Ward Consolidated Gravity Drainage District No. 1 of Acadia Parish, a component unit of the Acadia Parish Police Jury, was created by the Acadia Parish Police Jury as authorized by Louisiana Revised Statute 38:1841. The ordinance creating this consolidated drainage district was dated April 10, 1984, and combined three existing drainage districts: (1) Fifth Ward District No. 1 of the Parish of Acadia, (2) Fifth Ward Gravity Drainage District No. 2 of the Parish of Acadia, and (3) Fifth Ward Gravity Drainage District No. 3 of the Parish of Acadia. Fifth Ward Consolidated Gravity Drainage District No. 1 of Acadia Parish is governed by a five-member board of commissioners, appointed by the Police Jury, who are authorized to construct, maintain, and improve the system of gravity drainage within the district.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. All GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

GASB Codification Section 2100 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the Police Jury is determined on the basis of the following criteria:

1. Appointment of governing board
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public service

Because the Police Jury appoints the governing board and can influence the scope of public service, the drainage district was determined to be a component unit of the Acadia Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying general purpose financial statements present information only on the funds maintained by the Drainage District and do not present information on the parish police jury, the general government services provided by the governmental unit, or the other governmental units that comprise the governmental reporting entity.

Fund accounting:

The Drainage District uses funds to report on its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. The District uses the following funds:

General Fund:

The general fund is classified as a governmental fund. Governmental funds account for the District's general activities, including the collection and disbursement of specific or legally restricted monies. The general fund is the general operating fund of the District and accounts for all financial resources except those required to be accounted for in other funds.

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Debt Service Fund:

The debt service fund is used to account for the accumulation of financial resources for the payment of principal, interest, and related costs on general long-term debt.

General Fixed Assets and General Long-Term Obligations:

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term debt account group, not in the governmental funds.

The account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

Basis of accounting:

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The District's accounts are reported on the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

Revenues:

Ad valorem taxes and state revenue sharing are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year and become delinquent by December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Expenditures:

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except for principal and interest on general long-term debt which is recognized when due.

Budget practices:

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The Secretary-Treasurer submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. Due to the fact that expenditures do not exceed \$250,000, it is not necessary to have a public hearing.

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

3. The budget is then legally enacted through passage of an ordinance. Budget amounts shown in this report are as amended by the District in open meeting.
4. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
5. All budget appropriations lapse at year-end.

Expenditures may not legally exceed budgeted appropriations at the individual fund level by more than 5%.

Encumbrances:

Encumbrance accounting, under which purchase orders are recorded, is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

Cash and certificates of deposit:

Under state law, the Drainage District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

These deposits (or the resulting bank balances) must be secured by federal insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus federal insurance must at all times equal the amount on deposit with the federal agent. Deposits (bank balances) totaling \$124,554 at December 31, 2002, are fully secured by federal deposit insurance and the market value of pledged securities.

Vacation, sick leave, and pension plan:

The Drainage District has one employee who earns 12 days of paid vacation leave annually. The Drainage District has no pension plan or sick leave policy. At December 31, 2002, there are no accumulated vacation benefits that require accrual or disclosure to conform with generally accepted accounting principles.

Total column on balance sheet:

The total column on the balance sheet is captioned "Memorandum Only" to indicate it is presented only to facilitate financial analysis. The data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Note 2. Levied Taxes

The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>
General corporate purposes	<u>8.24</u>	<u>8.24</u>
General corporate purposes	<u>8.56</u>	<u>8.56</u>

Note 3. Changes in General Fixed Assets

The following is a summary of changes in general fixed assets for the year ending December 31, 2002:

	<u>Land</u>	<u>Equipment</u>	<u>Total</u>
Balance, December 31, 2001	\$ 155	\$ 133,362	\$ 133,517
Additions	-	9,600	9,600
Deletions	<u>-</u>	<u>(121,822)</u>	<u>(121,822)</u>
Balance, December 31, 2002	<u>\$ 155</u>	<u>\$ 21,140</u>	<u>\$ 21,295</u>

Note 4. Board of Commissioners

The board members elect not to receive any compensation for attendance of meetings. The board members at December 31, 2002 include:

Robert Walton
Randy K. Thibodeaux
Tommy Carlson

Wayne Wild
Stephen Hamic

Note 5. Long-Term Debt

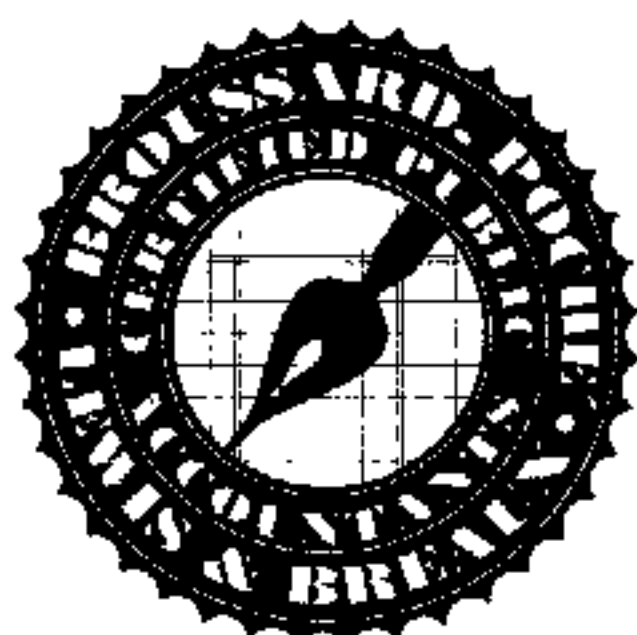
Changes in general long-term debt during 2002 are as follows:

Balance at December 31, 2001	\$ 115,000
Reductions	<u>(91,000)</u>
Balance at December 31, 2002	<u>\$ 24,000</u>

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

On March 1, 1997, the District sold \$180,000 of certificates of indebtedness with an interest rate of 5.25%. The certificates require annual payments of \$21,965 to \$26,586, through March 1, 2006. However, in 2002, the Board decided to take advantage of the "buy back" option on their excavator. As a result, the District received \$70,000, which they applied to the bond debt. The annual requirements to amortize the debt as of December 31, 2002 are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2003	<u>\$ 24,000</u>	<u>\$ 620</u>	<u>\$ 24,620</u>



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Lawrence A. Cramer, CPA* 1999
Michael P. Crochet, CPA* 1999
Ralph Friend, CPA 2002

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Board of Commissioners
Fifth Ward Consolidated Gravity
Drainage District No. 1
Crowley, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Fifth Ward Consolidated Gravity Drainage District No. 1 and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Fifth Ward Consolidated Gravity Drainage District No. 1's compliance with certain laws and regulations during the year ended December 31, 2002 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000 and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures made during the year for materials and supplies exceeding \$15,000, nor expenditures made for public works exceeding \$100,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list including the noted information.

The Board of Commissioners
Fifth Ward Consolidated Gravity
Drainage District No. 1

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and a copy of the amended budget.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held on November 21, 2001, which indicated that the budget had been adopted by the commissioners of Fifth Ward Consolidated Gravity Drainage District No. 1. We traced the adoption of the amended budget to the minutes of a meeting held on November 20, 2002, which indicated that the amended budget had been approved by the commissioners.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceeded budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not vary from budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All six of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Fifth Ward Consolidated Gravity Drainage District No. 1 is required to post a notice of each meeting on the door of the District's meeting place. Management has asserted that such documents were properly posted.

The Board of Commissioners
Fifth Ward Consolidated Gravity
Drainage District No. 1

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We scanned copies of bank deposit slips for the period under examination and noted no deposits, which appeared to be proceeds of bank loans, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advances, or gifts.

A reading of the minutes of the District for the year did not indicate any such payments. We also inspected payroll records for the year and did not note any instances, which would indicate payments to employees, which would constitute bonuses, advances, or gifts.

Prior Comments and Recommendations

Our prior year report dated April 15, 2002, did not include any comments or unresolved matters.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Fifth Ward Consolidated Gravity Drainage District No. 1 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

BROUSSARD, POCHÉ, LEWIS & BREAUX, L.L.P.

Crowley, Louisiana
April 14, 2003

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

4/16/03 (Date Transmitted)

Broussard, Poche', Lewis & Breaux, L.L.P
P.O. Drawer 307
Crowley, LA 70527-0307

DECEMBER 31, 2002

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 31, 2002. (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [X] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [X] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [X] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [X] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [X] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [X] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [X] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes ☒ No ☐

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes ☒ No ☐

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

 Secretary 4/16/2003 Date

 Treasurer _____ Date

 President 4/16/2003 Date